Docket No.: 0283-0226PUS1

(Patent)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Patent Application of:

Shigeyoshi NISHINO et al.

Application No.:

10/583,473

Confirmation No.: 2502

Filed:

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Art Unit:

Examiner:

1625

For:

PROCESSES FOR PREPARING ALKYL 3-

O AUACI

(4-TETRAHYDROPYRANYL)-3-OXOPROPANOATE COMPOUND AND 4-

ACYLTETRAHYDROPYRANE

AMENDMENT UNDER 37 C.F.R. § 1.111

MS AMENDMENT

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Madam:

In reply to the Office Action dated September 28, 2009, the following amendments and remarks are respectfully submitted in connection with the above-identified application:

Amendments to the Claims begin on page 2.

Remarks begin on page 9